1945 K **File No.** Provident Fund II/45

Legal Deptt

B BRANCH

Subject:— Rules ~~this~~ and Notifications the Provident Funds Act 1925

II/1945

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Gen. 194 o.

274-12

C O N T E N T S.

Legal Department File No. Provident Funds II/45

Sr. No.	Compilation No	Subject	Pages.
		The Provident Fund Act, 1925	
1	U.R.to R.D.No. 4182 dt.31st May 1945	Contribution to any Provident Fund payment of income-tax in respect of	1 - 2

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Office of the R.L.A.

As the proposed Provident Fund Rules are non-statutory, it is not necessary for the R.L.A. to revise them. The R.L.A. will, however, be glad to give advice on any particular legal point which the Revenue Department may desire to refer to him.

2. Section 15(1) of the Indian Income-Tax Act, 1922, provides inter alia that the income-tax shall not be payable in respect of any sums paid by an assessee as a contribution to any Provident Fund to which the Provident Funds Act,1925, applies. In order therefore that an assessee should be entitled to a rebate of the income-tax paid by him in respect of any sum paid as a contribution to any provident fund, it is necessary that the Provident Funds Act should be applied to that fund. The view taken in para. 3 of the R.D. note at p.32 is not correct.

sd/-P.N.M.
31/5/45

Remembrancer of Legal Affairs.

U.R.to R.D.No.4182, dated the 31st May 1945.

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